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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the application of) Attorney Docket No. 10029
NAKANISHI et al.) Confirmation No.: 6930
Serial No. 10/619,428) Examiner: BUI
Filing or 371(c) Date: July 16, 2003) Art Unit: 3731
)
For: Medical handpiece and cutting tool therefor

POWER OF ATTORNEY, CORRESPONDENCE ADDRESS INDICATION AND
STATEMENT UNDER 37 CFR 3.73(b)

I/we hereby appoint Jason D. Voight, Reg. No. 42,205, as my/our attorney(s) or agent(s) to prosecute the application identified above, and to transact all business in the United States Patent and Trademark Office connected therewith.

Please recognize or change the correspondence address for the above-identified application to the address associated with Customer Number 26474.

Nakanishi, Inc., a corporation, states that it is the assignee of the entire right, title and interest in the patent application identified above by virtue of an assignment from the inventor(s) of the patent application identified above. The assignment was recorded in the United States Patent and Trademark Office at Reel 014286, Frame 0546.

The undersigned (whose title is supplied below) is/are authorized to act on behalf of the assignee.

Signature

Eiichi NAKANISHI
Printed or Typed Name

President
Title

March 28, 2006
Date

Telephone